

Budget Workshop

Fiscal Year 2019-2020

April 29, 2019

Presentation Review

- Mission, Vision, Goals
- Fiscal Year 2019 Budget Recap
- Budget Review and Focus for Fiscal Year 2020
 - Curriculum Updates
 - Personnel Changes
 - Special Education and Programs
 - Technology
- Projection 2020-2024
- Fiscal Year 2020 Budget Calendar

Mission

The mission of District 58, in partnership with parents and community, is to challenge and engage each child by providing quality educational programs and support services in a safe, nurturing, and child-centered environment in order to prepare all students to be lifelong learners and contributing members of a global society.

Vision Statement

We Envision a school district that inspires children, sparks creative and innovative thinking, celebrates diversity, and builds visionaries.

We Seek an education that excites minds, touches spirits, challenges abilities, and prepares our children for life.

We Believe every child should be expected to grow, stretch, evolve and embrace the challenges of the future global environment.

Strategic Plan

Goal 1: Focusing on Learning: Enhance and support learning to meet the needs of all students.

Goal 2: Connecting the Community: Cultivate and strengthen community relationships by focusing on communication, collaboration and consistency.

Goal 3: Securing the Future: Provide safe and effective learning environments in fiscally responsible way



Downers Grove Grade School District 58

We Envision. We Seek. We Believe.

Downers Grove School District 58

Fund Number	Fiscal Year 2019 Final Budget									
	10	20	30	40	50	60	70	90		
	Education	Operation/ Maintenance	Debt Service	Transportation	IMRF/Soc Security	Capital	Working Cash	Fire Prevent & Safety	Operating Funds Total	Total
Beginning Balance (pre-audit)	8,643,673	3,391,358	58,213	164,262	1,123,161	1,272,540	9,838,057	8,422	23,160,511	24,499,686
Revenue										
Property Taxes	46,103,885	4,326,531	1,411,894	2,788,268	1,842,444		91,124		55,152,252	56,564,146
Corp Personal Prop Tax	674,167				17,161				691,328	691,328
Other Local	2,981,500	328,667	1,000	65,163	1,000	5,000	30,000	500	3,406,330	3,412,830
State Aid	3,205,635								3,205,635	3,205,635
Special Ed Reimbursement	850,000								850,000	850,000
Other State	125,600			1,175,000					1,300,600	1,300,600
Title Grants	515,497								515,497	515,497
IDEA Funding	1,328,083								1,328,083	1,328,083
Other Federal	222,000		72,000						222,000	294,000
On behalf payments									-	-
Total Revenue	56,006,367	4,655,198	1,484,894	4,028,431	1,860,605	5,000	121,124	500	66,671,725	68,162,119
Expenditures										
Salaries	38,583,091	1,959,683							40,542,774	40,542,774
Benefits	7,918,820	522,862			1,975,675				10,417,357	10,417,357
Purchased Services	3,006,401	746,000	2,500	3,953,469					7,705,870	7,708,370
Supplies/Material	1,867,352	962,000							2,829,352	2,829,352
Capital	20,000	47,000				1,128,163			67,000	1,195,163
Tuition/Other	4,390,750	1,000	1,790,762						4,391,750	6,182,512
Non-Capitalized Equipment	10,500								10,500	10,500
Termination Benefits									-	-
On behalf payments									-	-
Total Expenditure	55,796,914	4,238,545	1,793,262	3,953,469	1,975,675	1,128,163	-	-	65,964,603	68,886,028
Transfer to cover Lease payment	(395,000)		395,000							
Transfer of bond proceeds						741,845	(741,845)		(741,845)	
Ending Balances	8,458,126	3,808,011	144,845	239,224	1,008,091	891,222	9,217,336	8,922	22,730,788	23,775,777
Ending Balance over (under) Beginning Balance	(185,547)	416,653	86,632	74,962	(115,070)	(381,318)	(620,721)	500	(428,723)	(723,809)
Revenue over (Expenditure)	209,453	416,653	(308,368)	74,962	(115,070)	(1,128,163)	121,124	500	707,122	(723,809)
Operating Funds Rev over (Exp)	209,453	416,653		74,962	(115,070)		121,124		707,122	
Ending Balance Days cash on hand*	55	328	29	22	186	288			126	126

Technology Department

- Overall budget decrease of about \$100,000 from fiscal year 2019
- 2nd (of 4) lease payment on Student iPads (\$350,000)
- Decreases in costs for Network Services (WAN and Bandwidth)
- Minimal network hardware purchases
- Updates to faculty devices and middle school Chromebooks will be required for fiscal year 2021
- A cycle of several years of larger network hardware purchases will begin in fiscal year 2021

Curriculum Department

Significant Budget Impacts for 2019-2020

- Year 3 of 3-year payment for ELA Resource (Benchmark) purchase
 - \$1.2 million total purchase – final year of payments
- Adoption of new Science Curriculum (Year 1 of 3 year total)
 - \$800,000 total purchase – year 1 of 3 year payment cycle
- Math Curriculum – current and future
 - Potential purchase of pilot materials (depending on resources chosen)
 - Ongoing access to assessment bank and access to MARS tasks
- Dual Language Program Development
- Exploration of Social-Emotional Competency Assessment Tool



Professional Learning in 2019-2020

- Monday Professional Learning
 - Weekly professional learning for all certified staff members
 - Increased busing cost for Monday afternoon
 - Decrease in substitute costs
 - Reduction of one grade-level half-day for K-6
 - Reduction of middle school committee follow-up meetings
- District Curriculum Development/Review
 - English-Language Arts, Math, Science, Social Studies, Art, Music, Health
- District Program Review Committees
 - Dual Language, Social-Emotional Learning, Differentiation & Assessment, Curriculum Council



Student Enrollment and Staffing Projections 2019-2020

Elementary Classroom Teachers = +2.5 full time equivalent (FTE)

Elementary Biliteracy Teacher = +1.0 FTE

Elementary Art teacher (weekly K - 6) = +0.9 FTE

Elementary Music, P.E. = Net +0.2 FTE

Elementary Gifted Teacher = +0.4 FTE

Middle School = +.5 FTE

Special Education self-contained (RISE) Teacher = +1.0 FTE

Special Education self-contained (Middle School BEST) Teacher = -1.0 FTE

Nurse = +1.9 (1.5 FTE RN & 0.4 FTE CSN)

Psychologist = +1.0 FTE

Speech Pathologist (Bilingual) = +0.2

Curriculum Coordinator = +1.0 FTE

Elementary Assistant Principal (FA) = +0.5 FTE

Changes in Revenue from FY 2019

- Increase in title and grant funds from prior year.
- Anticipated increase in State funding of 2% of EBF
- Increase in State reimbursement in transportation due to increase in expenses claimed in fiscal year 2019.
- Increase in interest income to match current trend
- Increase in registration fees
- Increase in property taxes: 2.1% CPI for 2018 levy, and 1.9% for 2019 levy as well as continual strong annual new property growth.

Changes in Expenditures from FY 2019

- Increase in health insurance benefits of FY 20 - 15%, FY 21- 12%, FY 22, 23, 24- 6% (this is a major expense increase for FY 20 and 21)
- Transportation increase of 4.5% for 2020
- Increase in IMRF rate 14.5-15.3%
- Increase in SASSED bill of 9.75% for added services
- Decrease in some supply accounts to bring budget to current expenditure levels
- Projected decrease in private placement for special education



Not in Budget (areas of concern)

- Upgrades to aging laptops
- Funding of capital upgrades and equipment replacements
 - Historically funds have been budgeted in O/M for large projects; those are on hold until master facility plan is complete and a long term solution is developed for funding
- Increase to fund balance to maintain cash reserve to pay bills without short-term borrowing
- Sinking fund remains in Operation and Maintenance Fund due to need of cash on hand to pay bills during spring until property taxes arrive at year end.



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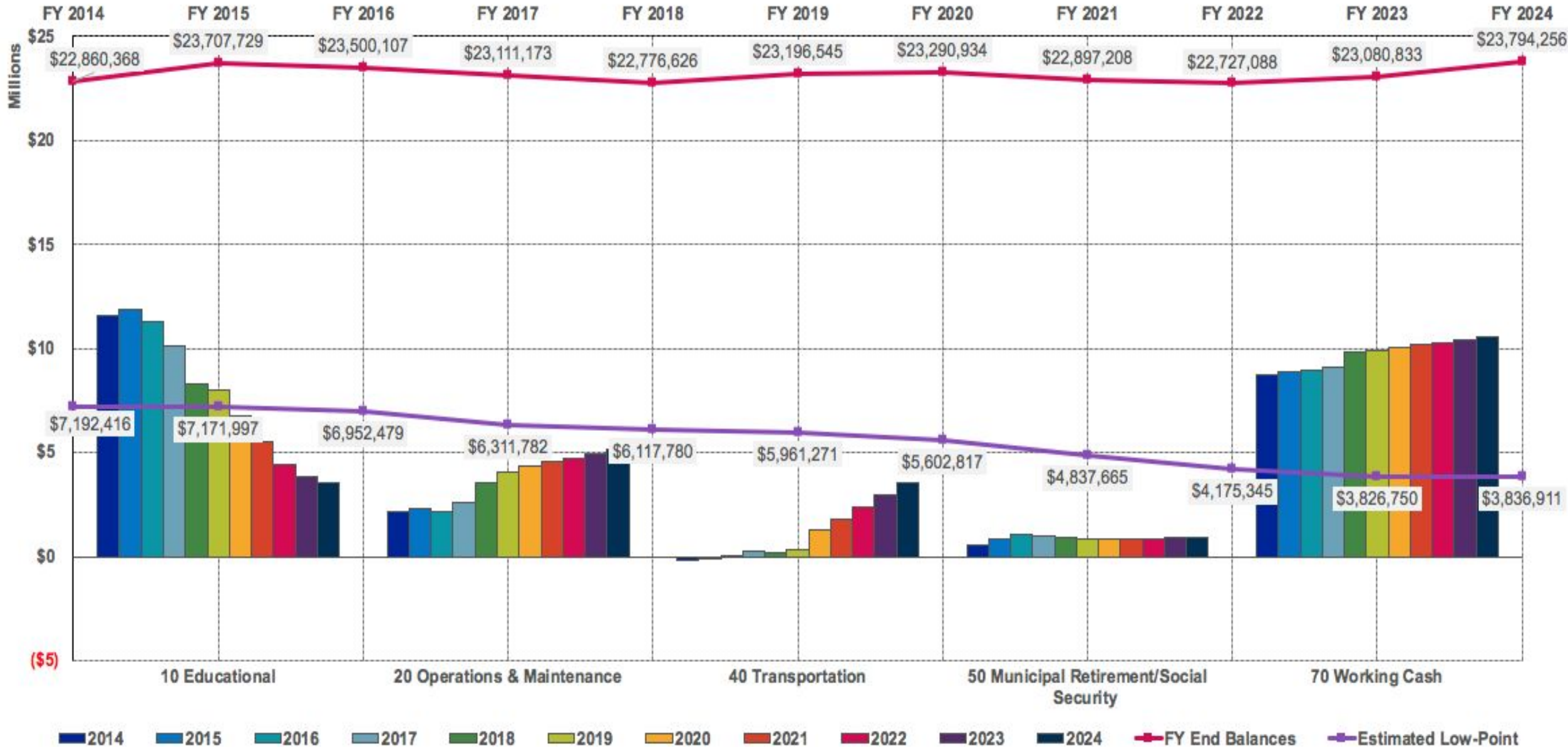
Educational | O & M | Transportation | IMRF / SS | Working Cash

Downers Grove GSD 58 | Budget 2020 projection 2 (w/ levy adjustment) updated

Projection Summary

	BUDGET			REVENUE / EXPENDITURE PROJECTIONS							
	FY 2019	FY 2020	% Δ	FY 2021	% Δ	FY 2022	% Δ	FY 2023	% Δ	FY 2024	% Δ
REVENUE											
Local	\$58,762,910	\$60,749,540	3.38%	\$62,098,102	2.22%	\$63,585,700	2.40%	\$65,576,589	3.13%	\$67,627,674	3.13%
State	\$5,356,235	\$6,190,259	15.57%	\$6,349,565	2.57%	\$6,539,400	2.99%	\$6,680,459	2.16%	\$6,680,459	0.00%
Federal	\$2,065,580	\$2,234,840	8.19%	\$2,237,765	0.13%	\$2,240,749	0.13%	\$2,243,792	0.14%	\$2,246,897	0.14%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$66,184,725	\$69,174,639	4.52%	\$70,685,432	2.18%	\$72,365,850	2.38%	\$74,500,840	2.95%	\$76,555,030	2.76%
EXPENDITURES											
Salary and Benefit Costs	\$50,740,131	\$53,752,673	5.94%	\$55,680,954	3.59%	\$56,952,986	2.28%	\$58,356,215	2.46%	\$59,838,671	2.54%
Other	\$14,994,675	\$15,297,577	2.02%	\$15,368,204	0.46%	\$15,552,984	1.20%	\$15,780,880	1.34%	\$15,972,935	1.35%
TOTAL EXPENDITURES	\$65,734,806	\$69,050,250	5.04%	\$71,049,157	2.89%	\$72,505,970	2.05%	\$74,117,095	2.22%	\$75,811,606	2.29%
SURPLUS / DEFICIT	\$449,919	\$124,389		(\$363,726)		(\$140,120)		\$383,745		\$743,423	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	(\$30,000)	(\$30,000)		(\$30,000)		(\$30,000)		(\$30,000)		(\$30,000)	
TOTAL OTHER FIN. SOURCES / USES	(\$30,000)	(\$30,000)		(\$30,000)		(\$30,000)		(\$30,000)		(\$30,000)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$419,919	\$94,389		(\$393,726)		(\$170,120)		\$353,745		\$713,423	
BEGINNING FUND BALANCE	\$22,776,626	\$23,196,545		\$23,290,934		\$22,897,208		\$22,727,088		\$23,080,833	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR END BALANCE	\$23,196,545	\$23,290,934		\$22,897,208		\$22,727,088		\$23,080,833		\$23,794,256	
FUND BALANCE AS % OF EXPENDITURES	35.29%	33.73%		32.23%		31.35%		31.14%		31.39%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	4.23	4.05		3.87		3.76		3.74		3.77	

Projected Year-End Balances





Budget Calendar

- April Initial budget workshop
- May Approval of Personnel, and updates
- June Budget Update and approval of tentative budget
- July Updates as known and recap of fiscal year 2019
- Aug Budget Workshop, post tentative budget on display for 30 days prior to budget hearing
- Sept Budget hearing and Board approval of 2020 Budget

Questions ?